



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: **State of Nevada**

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.

Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	NRS 372.325 exempt sales to the Federal Government from sales tax. Transactions with Credit cards that are centrally billed would qualify for the exemption.
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	Transaction with individually billed accounts are not transactions that would be exempt from sales tax as they are not considered transactions with the Federal Government even though the customer is reimbursed by the Government.
Lodging Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	All lodging taxes in the State of Nevada are administered by the Counties and exemptions vary with each county ordinance
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	This is administered by the Department of Motor Vehicles. info@dmv.state.nv.us
	<input type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

	Tax Exempt Documentation	Website Address or Hyperlink:
1		
2		
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

In the event that the government customer is charged sales tax the customer would need to receive a refund of the sales tax from the vendor. There is no way for the Department to refund the tax amount directly to the customer. However, it should be noted that only purchases on centrally billed credit cards would qualify for the exemption. Transactions on individually billed credit cards are not exempt from sales tax as they are not considered transactions with the Federal Government even though the customer is reimbursed by the Government.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Oliver, Paulina
Name of Agency:	Nevada Department of Taxation
Office Address (Line 1):	555 E. Washington, Suite 1300
Office Address (Line 2):	
City, State Zip:	Las Vegas, NV 89101
Phone Number:	702-486-2331
Fax Number:	702-486-3377
Email Address:	poliver@tax.state.nv.us

Thank you for your assistance in this important matter!

GSA SmartPay® 2 Card Numbering Systems

GSA SmartPay® 2 cards will be **effective on November 30, 2008** (except in a few cases, which will be effective earlier), and will have specific account number prefixes, as seen in the chart below. GSA SmartPay® 2 cards are provided by three banks: Citibank, JPMorgan Chase, and US Bank. The GSA SmartPay® program provides four business lines: Purchase, Travel, Fleet, and Integrated (includes fleet, travel and/or purchase functionality and offers a single card for all purchases). These cards/accounts can be Centrally Billed Accounts (CBAs) or Individually Billed Accounts (IBAs). Below is a detailed description of each card type and numbering system that GSA Smartpay® 2 provides.

Centrally Billed Accounts (CBAs) are charge card accounts in which **all** charges are billed directly to the federal government and paid directly by the federal government to the issuing bank.

- **Purchase:** All federal government Purchase cards are centrally billed.
- **Fleet:** All federal government Fleet cards are centrally billed.
- **Travel:** Federal government Travel cards/accounts may be centrally billed or individually billed.
- **Integrated:**
 - All Fleet and Purchase type transactions on an integrated card are centrally billed.
 - Travel functionality on an integrated card may be centrally billed or individually billed.

Individually Billed Accounts (IBAs) are charge card accounts in which charges are paid directly by the cardholder/federal employee to the issuing bank; the federal employee is then reimbursed by the government.

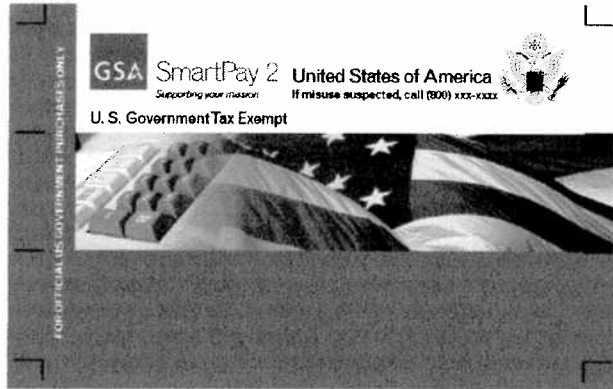
- **Travel:** Federal government Travel cards may be centrally billed or individually billed.
- **Integrated:** Travel functionality on an Integrated card may be centrally billed or individually billed.

	Purchase	Travel		Fleet	Debit/Prepaid
Prefix (1 st four digits)	5568 – MasterCard	5568 – MasterCard		5565 – MasterCard	5564 – MasterCard
	5565 – MasterCard	5565 – MasterCard		5568 – MasterCard	5568 – MasterCard
	4716 – Visa	4486 – Visa		8699 – Voyager	5565 – MasterCard
	4614 – Visa	4614 – Visa			4614 – Visa
	4486 – Visa				
6 th digit	N/A	0	CBA	N/A	N/A
		1	IBA		
		2 – 4	IBA		
		5	Reserved		
		6 – 9	CBA		

In addition to the chart provided above, please note the following information:

- **Only the Travel card** uses the 6th digit to identify whether the account is a Centrally Billed Account (CBA) or an Individually Billed Account (IBA).
- **The numbering structure for Integrated Cards** to differentiate between centrally and/or individually billed transactions will be specific to each agency/organization using the Integrated card. This information will be provided on the GSA SmartPay® website (www.gsa.gov/qsasmartpay) as it becomes available.

GSA SmartPay® 2 Card Designs



Purchase



Travel



Fleet



Integrated